

## Message Text

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FM SECSTATE WASHDC

TO AMEMBASSY VIENNA PRIORITY

UNCLAS STATE 006556

E.O. 11652: N/A

TAGS: PFOR, AU

SUBJECT: GASOLINE TAX EXEMPTIONS FOR FOREIGN DIPLOMATS  
STATIONED IN THE UNITED STATES

FOR MR. TRINKA

1. ALL FOREIGN DIPLOMATS AND THOSE ADMINISTRATIVE  
EMPLOYEES OF DIPLOMATIC MISSIONS WHO ARE NATIONALS OF THE  
APPOINTING COUNTRY (AND WHO ARE NOT IMMIGRANTS OR SERVANTS)  
ARE EXEMPT FROM THE U.S. FEDERAL GASOLINE TAX OF FOUR  
CENTS PER GALLON. THIS EXEMPTION, WHICH HAS BEEN  
ACCORDED BY VIRTUE OF A GRATUITOUS IRS RULING, IS NOT  
PRESENTLY DEPENDENT UPON RECIPROCITY, AND DOES NOT EXTEND  
TO FOREIGN CONSULAR PERSONNEL. EXEMPTION FROM THE FEDERAL  
GASOLINE TAX IS NOT PROVIDED BY TREATY SINCE THIS TAX  
IS AN INDIRECT TAX, IMPOSED ON THE MANUFACTURER, AND IS  
INCORPORATED INTO THE PRICE OF THE COMMODITY.

2. WHILE MOST STATE GASOLINE TAXES ARE SIMILAR IN NATURE  
(I.E., INDIRECT), SOME STATES DO GRANT EXEMPTIONS TO  
RECOGNIZED CONSULAR OFFICERS-OF-CAREER RESIDING IN STATE.  
AS A SPECIAL COURTESY, DIPLOMATS ARE EXEMPTED FROM THE  
D.C. GASOLINE TAX (EIGHT CENTS PER GALLON), BUT MISSION  
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EMPLOYEES ARE NOT. MARYLAND AND VIRGINIA DO NOT GRANT

EXEMPTIONS FROM THEIR STATE GASOLINE TAXES. NEW YORK CONSIDERS ITS STATE GASOLINE TAX TO BE DIRECT AND EXEMPTIONS ARE ACCORDED TO THE DIPLOMATIC PERSONNEL OF ALL MISSIONS AND TO EMBASSY ADMINISTRATIVE, TECHNICAL, AND CONSULAR PERSONNEL WHERE SUCH EXEMPTIONS ARE PROVIDED BY TREATIES. AUTHORIZED INDIVIDUALS HAVE TO OBTAIN NY TAX EXEMPTION CREDENTIALS.

3. THE EXEMPTIONS CAN BE OBTAINED THROUGH UTILIZATION OF A REGULAR COMMERCIAL CREDIT-CARD BILLING SYSTEM. WHEN AN AUTHORIZED INDIVIDUAL RECEIVES HIS MONTHLY BILL FROM THE FUEL COMPANY, HE COMPLETES AN EXEMPTION CERTIFICATE SUPPLIED BY DEPARTMENT OF STATE, PROVIDING HIS TAX-EXEMPTION CARD NUMBER, AND DEDUCTS FEDERAL GASOLINE TAXES (AND D.C. GASOLINE TAXES FOR PURCHASES MADE IN THE DISTRICT) FROM THE PAYMENT SUBMITTED. (EXEMPTIONS PROVIDED BY OTHER STATES ARE HANDLED THROUGH LOCAL FORMS). KISSINGER

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## Message Attributes

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